

The Corporation of The Township of North Frontenac

By-law # 2026-06

Being a By-law to Provide for the Adoption of the Estimates for the Sums required during the year 2026 for the purposes of the Township of North Frontenac and to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2026.

Whereas pursuant to Section 290(1) of the Municipal Act, 2001 S.O. 2001, Chapter 25 and amendments thereto, the Township of North Frontenac shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipality;

And Whereas pursuant to Section 312(2) of the Municipal Act, 2001 S.O. 2001, Chapter 25, and amendments thereto, the Township of North Frontenac shall pass a By-law levying a separate Tax Rate, as specified in the By-law, on the assessment in each property class in the Township of North Frontenac rateable for local municipality purposes;

And Whereas all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, chapter A.31, and amendments thereto, subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

And Whereas the County tax rate, tax ratios and tax rate reductions for prescribed property subclasses are established by the County of Frontenac;

And Whereas the Province approved O.Reg. 5/24 under the Education Act, amending O.Reg. 400-98 to prescribe the education rates for the assessment in each property class for 2026;

And Whereas the Municipal Act, 2001 S.O. 2001, Chapter 25, Section 342, 345, 346, and 347, as amended, authorizes Council to establish due dates, penalties for non-payment of taxes, installments, payment into bank, and acceptance of part payments and disposition of part payments.

Now therefore the Council of the Corporation of the Township of North Frontenac hereby enacts as follows:

1. **That** the interim tax levy is hereby imposed and levied at 50 percent of the total amount of taxes for municipal, county and education purposes levied on properties in 2025;
2. **That** the said interim tax levy shall become due and payable in two installments as follows:
 - 50% of the interim levy shall become due and payable on the 26th day of March 2026;
 - The balance of the interim levy shall become due and payable on the 27th day of May 2026;
 - Non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
3. **That** for the year 2026, the tax rates to be applied to the “Residential/Farm Assessment”, “Multi-Residential Assessment”, “Commercial Assessment” including Excess, Vacant, New Construction and On Farm Business 2, “Industrial Assessment” including Vacant, Small Scale on Farm Business 1&2 and Aggregate Extraction, “Pipeline Assessment”, “Farmlands Assessment”, and “Managed Forests Assessment” and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned taxable assessment of North Frontenac Township be set out in Schedule ‘A’, attached hereto.
4. **That** the levy provided for in Schedule “A” attached to this by-law shall be reduced by the amount of the interim levy for 2026.

5. **That** for payments-in-lieu of taxes due to the Corporation of the Township of North Frontenac, the actual amount due to the Corporation of the Township of North Frontenac shall be based on the assessment roll and the tax rates for the year 2026.
6. **That** every owner of land within the Residential, Commercial, Industrial, Farmland and Management Forest Class, shall be levied according to the County, Education and Municipal Tax Rates and the final levy for 2026 shall become due and payable in two installments as follows:
 - 50% of the final levy shall become due and payable on the 26th day of August 2026;
 - The balance of the final levy shall become due and payable on the 28th day of October 2026;
 - Non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
7. **That** as provided under Section 345(2) of the Municipal Act 2001, there shall be imposed a penalty of 1.25% per month on the first day of each month following default of payment on all taxes of the current year remaining unpaid after the due date of said taxes.
8. **That** on all taxes in default on January 1st, 2026, interest shall be added at the rate of 1.25% per month for each month in which the default continues.
9. **That** penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy. All penalties and interest are to be collected first and the principle will be applied to the rates payable as taxes.
10. **That** monthly Tax Arrears Notices shall not be sent if the balance outstanding is less than twenty dollars (\$20.00).
11. **That** the Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable based on the address provided in the Tax Roll provided by the Municipal Property Assessment Corporation unless the taxpayer directs the Treasurer to send the bill to another address, in which case it shall be sent to that address. The Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the municipality, if the taxpayer has chosen to receive the tax bill in that manner.
12. **That** taxes shall be payable to The Corporation of the Township of North Frontenac by cheque (mailed or in person); cash or Debit Card (in person) and paid into the office of the Treasurer, 6648 Road 506, Plevna, Ontario K0H 2M0; or via telebanking or Internet banking systems with major specified banks (including online Credit Card Payments for property taxes only).
13. **That** payments made in U.S. funds shall be credited at par, meaning no exchange will be paid as payments are accepted in Canadian Funds only.

And That all resolutions, By-laws or parts of By-laws which are contrary to or inconsistent with this By-law are hereby repealed.

And That this By-law shall come into full force and effect from and after its passing.

Read a first and second time, this 16th day of January, 2026

Read a third and final time and passed this 16th day of January, 2026.

Gerry Lichty, Mayor

Tara Mieske, Clerk